

Form

North Dakota Office of State Tax Commissioner



ND-1 Individual income tax return 2005

Please type or print in black or blue ink. See page 16 of instructions for the proper way to fill out this form.

Your Social Security Number

400007712

Spouse's Social Security Number

400007713

Fill in if this is a

COMPOSITE RETURN

☐ (CF)

Your name (First, MI, Last name)

Test J Caesar

If joint return, spouse's name (First, MI, Last name)

Cleo P Caesar

Mailing address

15 Ides of March Pkwy

City

Bismarck

State

ND

Zip code

58501

► If fiscal year filer, enter fiscal year end:
(See page 9)

MM/DD/YYYY

► Fill in only if applicable: ☐ Amended
(See page 9) ☐ Extension

- A. Filing status used ☐ 1. Single ☐ 4. Head of household
on federal return: ☒ 2. Married filing jointly ☐ 5. Qualifying widow(er) with dependent child
(Fill in only one) ☐ 3. Married filing separately - enter spouse's name ►

► Were you required to pay
estimated federal income tax
for 2005? (See page 9) ☐ Yes
☐ No

B. School district code: 08 - 001
(See page 17)

C. Income source code: 10
(See page 9)

US Dollars

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A,
or line 4 of Form 1040EZ

(SX) D 62,255.00

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A,
or line 6 of Form 1040EZ (If zero, see page 9 of instructions)

(SS) 1 39,455.00

Additions

2. Lump-sum distribution from Federal Form 4972 (NA) 2
3. Loss from pass-through entity subject to North Dakota's
financial institution tax (Attach statement from entity) (NB) 3 375.00
4. Adjustment to federal taxable income, if claiming
planned gift credit (From Schedule PG, line 13) (NK) 4

5. Add lines 1, 2, 3, and 4 5 39,830.00

Subtractions

6. Interest from U.S. obligations
(Attach supporting statement) (SN) 6 200.00
7. Net long-term capital gain exclusion
(From worksheet on page 10 of instructions) (NC) 7
8. Exempt income of a Native American (S4) 8
9. Benefits received from U.S. Railroad Retirement Board
(Attach copy of Form RRB-1099, RRB-1099-R, or both) (S5) 9
10. Income from pass-through entity subject to North Dakota's
financial institution tax (Attach statement from entity) (S6) 10
11. Renaissance zone income exemption
(Attach Schedule RZ) (S7) 11
12. New or expanding business income exemption under
N.D.C.C. ch. 40-57.1 (Attach supporting statement) (NH) 12
13. National Guard/Reserve member federal active duty
pay exclusion (Attach copy of mobilization orders) (NI) 13
14. Nonresident only: Servicemembers Civil Relief Act
adjustment (See page 11 of instructions) (NJ) 14
15. Human organ donor expense deduction
(Attach supporting statement) (NL) 15

16. North Dakota taxable income. Subtract lines 6 through 15 from line 5.
If less than zero, enter 0

(ND) 16 39,630.00

17. Tax. Enter the tax as explained below:

(SB) 17 832.00

► If full-year resident, enter amount from Tax Table on page 18 of instructions. If you have farm income, see page 12 of instructions.

► If full-year nonresident or part-year resident, enter amount from Schedule ND-1NR, line 20.

North Dakota Office of State Tax Commissioner
2005 Form ND-1, page 2



US Dollars

18. Enter your **tax** from line 17 of page 1

18 832.00

Credits

19. Credit for income tax paid to another state
(Attach Schedule CR)

(SD) 19 350.00

20. Family member care credit (Attach Schedule FC)

(S2) 20

21. Renaissance zone credit (Attach Schedule RZ)

(S3) 21

22. Ag commodity investment credit (from worksheet on page 11
of instructions) (Attach copy of investment reporting form)

(NE) 22

23. Seed capital investment credit (from worksheet on page 12
of instructions) (Attach copy of investment reporting form)

(NG) 23

24. Credit for planned gift to qualified North Dakota nonprofit
organization. (From Schedule PG, line 7)

(NM) 24

25. Credit for biodiesel fuel supplier (Attach supporting statement)

(NN) 25

26. Credit for biodiesel fuel seller (Attach supporting statement)

(NO) 26

27. **Net tax liability.** Subtract lines 19 through 26 from line 18. **If less than zero, enter 0**

(SE) 27 482.00

Withholding and/or tax already paid

28. North Dakota withholding (Attach supporting W-2s and 1099s)

(SF) 28 465.00

29. Estimated tax paid, including extension payment on
Form 400-EXT and overpayment applied from 2004 return

(S&) 29

30. Total payments. Add lines 28 and 29

30 465.00

Refund

31. **Overpayment** - If line 30 is MORE than line 27, subtract line 27 from line 30 and enter result;
otherwise, go to line 36. **If result is less than \$5.00, enter 0**

(SG) 31

32. Amount of line 31 that you want applied to your 2006
estimated tax

(SQ) 32

33. Amount of line 31 that you wish to contribute to the Watchable
Wildlife Fund

(SP) 33

34. Amount of line 31 that you wish to contribute to the Trees
For ND Program Trust Fund

(SW) 34

35. **Refund.** Subtract lines 32 through 34 from line 31. **If result is less than \$5.00, enter 0**

(SR) 35

To **direct deposit** your
refund, complete items a, b,
and c. (See page 15.)

a. Routing number:

b. Account number:

c. Type of account:

☐ Checking

☐ Savings

Tax Due

36. **Tax due** - If line 30 is LESS than line 27, subtract line 30 from line 27 and enter result.

If result is less than \$5.00, enter 0

(SZ) 36 17.00

37. Amount that you wish to contribute to the Watchable
Wildlife Fund (but only if there is a tax due on line 36)

(SU) 37

38. Amount that you wish to contribute to the Trees For ND
Program Trust Fund (but only if there is a tax due on line 36)

(SY) 38

39. **Balance due.** Add lines 36, 37, 38, and, if applicable, line 40.
Pay to: **ND State Tax Commissioner**

39 17.00

40. Interest on underpaid estimated tax from Form 400-UT

(SO) 40

I declare under the penalties of North Dakota Century Code §12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. **Privacy Act** - see inside front cover of booklet.

Your signature	Date	Your daytime phone number
Spouse's signature	Date	
Signature of paid preparer	EIN/SSN/PTIN	Date

OPR ☐

Tax Department use only

▶ Attach a copy of your 2005 federal income tax return
▶ Do not file a photocopy of this specially-colored return
▶ Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave.,
Dept. 127, Bismarck, ND 58505-0550

**Calculation of credit for income tax
paid to another state****2005****Attach to Form ND-1****Please type or print in black or blue ink. Enter one letter or number in each box.**

Your name as shown on Form ND-1

Test J Caesar

Social Security Number

400-00-7712

Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota

Minnesota

Full-year resident and part-year resident**See instructions on
back of this schedule.****US Dollars**

► **Part-year resident:** Complete this schedule *only if* the amount on Schedule ND-1NR, line 16, includes income that (1) has its source in another state *and* (2) was received or earned while a North Dakota resident.

1a. Federal adjusted gross income from Form ND-1, line D

1a 62,255.00

1b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. **See instructions for proper amount to enter here**

1b 12,000.00

1c. Full-year resident: Enter the amount from line 1b.**Part-year resident:** How much of the amount on line 1b did you receive or earn while a North Dakota resident? If none, stop here; you are not eligible for this credit.**See instructions for proper amount to enter here**

(SB) 1c 12,000.00

2. Enter the applicable amount for your residency status as follows

(SJ) 2 62,055.00

- **Full-year resident** - Enter the amount from Form ND-1, line D, after reducing it by any interest from U.S. obligations on Form ND-1, line 6.
- **Part-year resident** - Enter the amount from Schedule ND-1NR, line 16.

3. Divide line 1c by line 2. Round to nearest two decimal places. If line 1c is equal to or more than line 2, enter 1.00

3 0.19

4. Enter the amount of your North Dakota tax from Form ND-1, line 17

4 832.00

5. Multiply line 4 by line 3

(SL) 5 158.00

6. Enter the amount of income tax paid to the other state. **See instructions for proper amount to enter here**

(SM) 6 400.00

- If a **full-year resident**, go to line 7.
- If a **part-year resident**, skip line 7 and complete lines 8 through 11.

Full-year resident only**7. Credit** - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19

7 158.00

Part-year resident only**8.** Enter the amount from line 1b

(SK) 8

9. Divide line 1c by line 8. Round to nearest two decimal places. If line 1c is equal to or more than line 8, enter 1.00

9

10. Multiply line 6 by line 9

(S9) 10

11. Credit - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19

11

To obtain this credit, you must attach the following to your Form ND-1:

- **Schedule ND-1CR.**
- **A copy of the income tax return filed with the other state.**

**ND-1CR****Calculation of credit for income tax
paid to another state****2005****Attach to Form ND-1****Please type or print in black or blue ink. Enter one letter or number in each box.**

Your name as shown on Form ND-1

Test J Caesar

Social Security Number

400-00-7712

Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota

Mississippi

Full-year resident and part-year resident

- **Part-year resident:** Complete this schedule *only if* the amount on Schedule ND-1NR, line 16, includes income that (1) has its source in another state *and* (2) was received or earned while a North Dakota resident.

See instructions on
back of this schedule.

US Dollars

1a. Federal adjusted gross income from Form ND-1, line D

1a 62,255.00

1b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here

1b 16,000.00

1c. **Full-year resident:** Enter the amount from line 1b.**Part-year resident:** How much of the amount on line 1b did you receive or earn while a North Dakota resident? If none, stop here; you are not eligible for this credit.

See instructions for proper amount to enter here

(S8) 1c 16,000.00

2. Enter the applicable amount for your residency status as follows

(S) 2 62,255.00

- **Full-year resident** - Enter the amount from Form ND-1, line D, after reducing it by any interest from U.S. obligations on Form ND-1, line 6.
- **Part-year resident** - Enter the amount from Schedule ND-1NR, line 16.

3. Divide line 1c by line 2. Round to nearest two decimal places. If line 1c is equal to or more than line 2, enter 1.00

3 0.26

4. Enter the amount of your North Dakota tax from Form ND-1, line 17

4 832.00

5. Multiply line 4 by line 3

(SL) 5 216.00

6. Enter the amount of income tax paid to the other state. See instructions for proper amount to enter here

(SM) 6 192.00

- If a **full-year resident**, go to line 7.
- If a **part-year resident**, skip line 7 and complete lines 8 through 11.

Full-year resident only7. **Credit** - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19

7 192.00

Part-year resident only

8. Enter the amount from line 1b

(SK) 8

9. Divide line 1c by line 8. Round to nearest two decimal places. If line 1c is equal to or more than line 8, enter 1.00

9

10. Multiply line 6 by line 9

(S9) 10

11. **Credit** - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19

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